

103D CONGRESS  
1ST SESSION

# S. 381

To amend the Internal Revenue Code of 1986 to make permanent, and to increase to 100 percent, the deduction of self-employed individuals for health insurance costs.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 17 (legislative day, JANUARY 5), 1993

Mr. DASCHLE introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to make permanent, and to increase to 100 percent, the deduction of self-employed individuals for health insurance costs.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. HEALTH INSURANCE COSTS OF SELF-**  
4 **EMPLOYED INDIVIDUALS.**

5 (a) DEDUCTION MADE PERMANENT.—

6 (1) IN GENERAL.—Section 162(l) of the Inter-  
7 nal Revenue Code of 1986 (relating to special rules  
8 for health insurance costs of self-employed individ-  
9 uals) is amended by striking paragraph (6).

1           (2) CONFORMING AMENDMENT.—Section  
2       110(a) of the Tax Extension Act of 1991 is amend-  
3       ed by striking paragraph (2).

4           (3) EFFECTIVE DATE.—The amendments made  
5       by this subsection shall apply to taxable years end-  
6       ing after June 30, 1992.

7       (b) INCREASE IN AMOUNT OF DEDUCTION.—

8           (1) IN GENERAL.—Paragraph (1) of section  
9       162(l) of such Code is amended by striking “25 per-  
10      cent of”.

11          (2) EFFECTIVE DATE.—The amendment made  
12      by this subsection shall apply to taxable years begin-  
13      ning after December 31, 1992.

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